



DEPARTMENT FOR PROMOTION OF  
INDUSTRY AND INTERNAL TRADE  
MINISTRY OF COMMERCE & INDUSTRY  
GOVERNMENT OF INDIA



# UTTAR POORVA TRANSFORMATIVE INDUSTRIALIZATION SCHEME (UNNATI)- 2024

Commencement of Registration : 09 March 2024  
Registration Deadline : 31 March 2026

# UNNATI 2024

*UNNATI, 2024 is designed to strengthen the Industrial Eco-System in the North East region and attract New Investment.*

*By incentivizing industrial expansion and optimizing operations, UNNATI lays the foundation for a vibrant economy driven by performance and innovation.*



✔ **Coverage:** 8 North-Eastern States, namely Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, and Tripura.

✔ **Commencement and Duration of the Scheme:** Effective from 09.03.2024 and will remain in force up to and inclusive of 08.03.2034 and 8 more years for meeting committed liabilities.

✔ **Total Financial Outlay:** ₹ 10,037 Crore

✔ **Nodal Agency :** The North-Eastern Development Financial Corporation Ltd. (NEDFi) for the disbursement of incentives.

✔ **Zone A:** Industrially Advanced Districts

✔ **Zone B:** Industrially Backward Districts

## Documents required for registration/ availing incentives

- ▶ Detailed Project Report
- ▶ Registered land documents (ownership/rent/lease deed)
- ▶ An Appraisal Report from bank/financial institution
- ▶ Copy of Incorporation Certificate
- ▶ Certificate from CA
- ▶ Copy of PAN
- ▶ Copy of GSTIN certificate
- ▶ Udyam Registration / Entrepreneurs Memorandum I
- ▶ Any other information / documents required by competent authority.

## Eligibility for availing incentives (Minimum Investment)

- 1 Manufacturing - ₹ 1 Crore in Plant & Machinery
- 2 Services - ₹ 50 lakhs in construction of building & other durable physical assets
- 3 Micro industries - ₹ 50 lakhs for both manufacturing and service sector

Maximum Eligible  
benefits to a single  
unit from all  
components of the  
scheme:

**Rs. 250 Crore**

## Incentives under the Scheme: For manufacturing sector (plant and machinery) and service sector (construction of building and durable physical assets)

### 1. Capital Investment Incentive - CII (For both New & Expanding Units)

**Zone A-** 30% of eligible investment with maximum of Rs. 5 Crore and for sectors where GST is not applicable maximum limit is Rs. 10.00 crore.

**Zone B-** 50% of eligible investment with maximum of Rs. 7.5 Crore and for sectors where GST is not applicable maximum limit is Rs. 10.00 crore.

### 2. Capital Interest Subvention - CIS (For both New & Expanding Units)

Interest on loan up to principal amount of Rs. 250 crore for investment. are eligible.

**Zone A-** 3% per annum for a maximum of 7 years

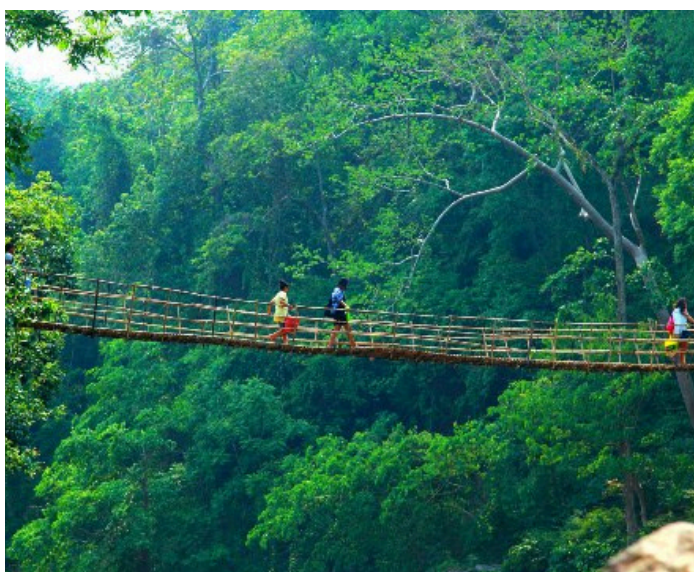
**Zone B-** 5% per annum for a maximum of 7 years

### 3. Manufacturing and Services Linked Incentive - MSLI (For New Units)

**Zone A-** Upper limit of incentive is 75%

**Zone B-** Upper limit of incentive is 100%

Eligible units of Zone A & Zone B will be granted a MSLI equal to 100% of the **Net payment of GST**, i.e. Gross GST Paid less Input Tax Credit, for a maximum period of 10 years.



# Positive List: For the Service Sector



- ✓ Hotels & Hospitality
- ✓ Tourism (Homestays, Adventure, Health Tourism, Eco-Tourism, Film Tourism, MICE, Ropeways, Entertainment Parks and Rides)
- ✓ Education (Vocational & Digital/e-learning)
- ✓ Heritage Property Restoration Services
- ✓ Bio-tech
- ✓ Fin-tech & Financial Services
- ✓ Healthcare (Secondary & Tertiary)
- ✓ IT-ITeS
- ✓ BPO
- ✓ EV Charging Stations
- ✓ Tech-oriented start-ups/units - a. Education  
b. Primary healthcare c. Agriculture

# Negative List: For the Manufacturing Sector



- ✓ Goods under Chapter 24 of CGST Tariff Act, 2017 (tobacco & substitutes, pan masala)
- ✓ Goods under Chapter 27 of Central Excise Tariff Act, 1985, produced by petroleum or gas refineries
- ✓ Plastic carry bags <20 microns, as per MoEF notifications
- ✓ Plantation, refineries & fossil fuel based power units
- ✓ Units non-compliant with environmental standards or lacking necessary clearances
- ✓ Low-value addition activities like storage preservation, basic packaging, and re-labeling
- ✓ Cement industry
- ✓ Arms and ammunition
- ✓ Any other industry placed in negative list by Steering Committee via notification.



**FOR DETAILS**

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For more information :  
<https://unnati.dpiit.gov.in/>